

REPORT TO THE CROCKETT SANITARY COMMISSION
AND THE BOARD OF DIRECTORS,
CROCKETT COMMUNITY SERVICES DISTRICT

FROM: The General Manager and Sanitary Department Manager

SUBJECT: CROCKETT Sewer Use Charge Study, FY25/26

INTRODUCTION

The results of a review of the current operating and maintenance costs and capital costs of the Crockett Sanitary Department of the Crockett Community Services District are summarized in this report. The costs expected to be incurred through the next fiscal year (July 1, 2025 through June 30, 2026) are predicted to provide a basis for determining a rate structure for sewer use charges for the coming year.

DISTRICT REORGANIZATION

The Crockett Community Services District was formed in July, 2006, merging the functions of the Crockett-Valona Sanitary District with the functions of Crockett Recreation and Port Costa's sanitary sewer agency. This Sewer Use Charge Study Report, however, is concerned only with sewer service provided in the town of Crockett.

BACKGROUND

From the revenue collected, the Crockett Sanitary Dept. must pay for operating and maintenance expenses and capital replacements (O&M&R), plus capital improvements and long-term debt service.

At one time, the major source of income for O&M&R expenses was from property taxes. Since the passage of Proposition 13, however, only a portion of property taxes has been available for O&M&R expenses. The major part of O&M&R expenses is now covered by charges for sewer service.

This review will determine the amount of money needed for operating, maintaining and improving the Department's sanitary facilities during FY25/26 and the available sources and amounts of revenue.

CURRENT COSTS

A review of the Department's revenue and expenditures during FY24/25 reveals the revenue and expenses (partially predicted) shown in TABLE 1.

TABLE 1
PROJECTED DISTRICT BUDGET DETAIL, FY24/25

REVENUE

Sewer Use Charges*	\$1,810,514
Property Taxes	200,000
Loan Repayments	56,153
Grants	0
Permit & Misc. Fees	5,319
Interest	70,239
Capacity Charges	0
Cost Recovery & Funds Trans.	<u>+ 1,369,138</u>
TOTAL REVENUE*	\$ 3,511,363

EXPENSES

Sewage Treatment	\$ 1,346,544
Sewage Collection	514,276
Administration/General (Excluding Recoverable)	415,000
Capital Budget Allocation (Partially Retained)	295,275
Construction Fund 3427	0
Non-Operation Expenses	0
Recoverable Costs/Other Misc.	<u>+ 52915</u>
TOTAL EXPENDITURES	\$ 2,624,050

BUDGET EXCESS \$ 887,313

PY Net O&M&R Surplus + 819,041

CURRENT YEAR NET O&M&R SURPLUS \$ 1,706,354

C&H Past Due Billing (Est) (\$ 2,000,000)

New Current Year Net Deficit O&M&R (\$293,646)

**CVSAN staff have found outstanding Direct Bill sewer service charges that had not been sent in prior years. Staff is working on collecting the Outstanding Direct Bill Estimate of \$948,173. However it is not accounted for in this year's revenue.*

FUTURE OPERATING REQUIREMENTS

The Department is currently in the 49th year of a federally mandated wastewater treatment program with all its facilities in operation. The initial cost of this program was covered by federal and state grants and by a bond issue passed in 1977. This analysis is concerned only with the costs of operating and maintaining sewerage facilities in Crockett for the FY25/26.

State, regional and county regulatory agencies imposed many new requirements on sanitary agencies throughout the 1990's to the present. These changes have resulted in significant increases in operating costs.

To meet the new requirements of the Regional Water Quality Control Board that were added to our discharge permit in 2000, capital improvements were made for dechlorination and for control of enterococcus. Operating costs have increased for such things as lab testing and electricity. The Department was also required to implement a Pollution Prevention Plan to attempt source control of pollutants. The NPDES discharge permit issued in 2007 imposed additional new requirements, some of which will be very costly and difficult to address. An additional clarifier may have to be built to reduce suspended solids in the effluent. At the same time, the State Water Resources Control Board (RWQCB) has adopted new regulations designed to force an end to sanitary sewer overflows (SSO) throughout the state, and the costs for achieving such system reliability will be large scale. Costs to achieve a significant reduction in settleable solids are still unknown. The current NPDES discharge permit (Order No. R2-2018-0012) became effective July 1, 2018, with similar requirements as the prior 2012 permit. The NPDES permit expired June 30, 2023, and a new permit has not been adopted by the RWQCB. Inflation continues to rise, and our O&R&M budgets must reflect this increase.

In June 2012, an independent comprehensive sewer rate study was completed by Bartle Wells Associates (BWA) for the Crockett Sanitary Department. It included a financial review and 10-year capital improvement plan. BWA recommended that the District continue to build fund reserves up to a level of \$2.5 million over the next 10 years. Including 10-year expense projections BWA recommended raising rates 7% each year for the first three years and 6% in FY16/17 through FY21/22 to fund the District's projected costs of service including operating and capital needs. The Crockett Sanitary Commission considered the recommendations and decided to implement lower rate increases about 4% to 6% annually over a longer period to build up reserves. From FY16/17 through FY24/25 the average yearly increase to SFR is 6%, and 3% for APT. Over the 9-year period only 4 SUC increase were adopted by the Board. Staff evaluate the reserve annually and calculate what amount needs to be allocated to the rate stabilization reserve. The objective to build a reserve fund while operating the collection and treatment system has been achieved. The proposed increases were a forecast, and other factors may have reduced the need for increases of that magnitude to build the targeted reserve. It is also possible that a larger reserve is now more appropriate than the \$2.5 million recommended in the BWA study but that's a separate issue that may be addressed in the proposed future SUC study. It should also be noted that the outstanding amount owed to C&H will be pulled from this reserve and rebuilding of this reserve will be essential over the upcoming years.

In 2013, the SWRCB authorized Order No. WQ2013-0058-EXEC, Amending Monitoring and Reporting for Statewide General Waste Discharge Requirements for Sanitary Sewer Systems (Amended MRP) requiring a rewrite of the District's Sewer System Management Plan (SSMP). SSO Emergency Response Plans were also developed. The costs associated with eliminating SSOs will only continue to rise as the District implements new regulations. On June 5, 2023, Order WQ2022-0103-DWQ, became effective. Some changes from this order include the reclassification of SSO to Spill and adjusted spill categories.

A review of current and forecasted operating requirements indicates that next year's operating budget should include at least the following items, as shown in TABLE 2:

1. Sewage Treatment:

The treatment plant is a facility owned jointly by the District and C&H Sugar Company (American Sugar Refinery) and is operated and maintained by ASR through contract with InfraMark (contract expiring August 2025). The District's share of the O&M&R costs for the next fiscal year is budgeted at **\$625,000**. This includes **\$25,000** in capital replacement projects.

The annual reconciliation of the District's share of treatment costs for FY24/25 is pending.

2. Sewage Collection:

The pump station and wet weather facilities (EQ tank) are owned and operated by the District. However, the actual O&M&R is performed by Natural Systems Utilities (NSU) and supplemented by West County Wastewater District (WCWD) for emergency assistance if needed, both under contract. Local contractors along with WCWD provide sewer cleaning and maintenance to the collection system. To meet new regulatory challenges, the District adopted a comprehensive sewer rehabilitation program in 1999. It combines an expanded preventive maintenance program, a flex 10-year/5-year sewer inspection cycle, a flow-metering program and sewer repair/replacement program. Consequently, sewer inspection and flow metering costs, including personnel costs, have been removed from this O&M&R cost center starting FY98/99 and charged to capital improvements. The sewer inspection program was modified in FY16/17 to include any lines with defects to be inspected on a 5-year cycle. The District currently implements immediate repair to points of imminent failure.

The cost for operation of our sewer facilities is estimated at **\$36,000** for the coming year. To improve cost-effectiveness, other service providers are now playing the primary role in maintaining the sewer system. The budget provides **\$389,000** for such maintenance and repairs. Additionally, the budget provides **\$400,000** for sewer replacement and pump station capital replacement projects. Utilities, professional services, insurance, leases, loan principles and other costs of sewage collection are expected to reach **\$324,180**. Staff lowered the budget allocation for sewage collection from **\$514,276** in FY24/25 down to **\$389,000** for FY25/26 due to a lower than expected projected expenditure totaling \$176,259 in FY24/25.

3. Administration/General Expenses:

The wages paid by the Department are principally for the Sanitary Department Manager, General Manager, Administrative Services Manager, and District Secretary. Sanitary Commissioners are not paid for meeting attendance. The Department Manager is approaching his tenth year of employment.

Administrative (O&M) salary, professional services, office costs and miscellaneous expenses such as telephone, membership dues, printing, vehicle, etc. are expected to cost **\$610,000**. Staff has allocated an additional \$195,000 for Administration/General Expenses in anticipation of meeting higher payroll needs for FY25/26.

TABLE 2
PROJECTED DISTRICT BUDGET DETAIL, FY25/26

<u>REVENUE</u> (Excluding Current Year SUC)	
Property Taxes	\$ 200,000
Loans Repayments	56,153
Grants	0
Permit, Misc. Fees, and Other	9,619
Interest	0
Capacity Charges	0
Cost Recovery	0
Fund Transfer from Investments	<u>0</u>
TOTAL REVENUE	\$ 265,772
 <u>EXPENSES</u>	
CY Sewage Treatment	\$ 1,270,000
Sewage Collection	389,000
Administration/General	610,000
Capital Budget Allocation	813,455
Recoverable Costs	52,914
O&M Contingencies	0
To Rate Stabilization Reserve	20,000
Non-Operating Expense	0
To Capital Reserve 3427	<u>+ 0</u>
TOTAL EXPENDITURES	\$3,155,369
APPARENT DEFICIT	\$2,889,597

4. Capital Improvements Budget:

The District maintains records that divide General Fund 3426 into an operating account and a capital account. Money that is budgeted for capital projects is rolled over when spending is delayed. Capital expenditures may therefore exceed the budget appropriation for FY25/26.

Also in 2020, the Crockett Community Services District via CVSAN, took out a loan for the purchase of Capital Asset at 1 Rolph Park Drive. The bi-annual mortgage loan payments are split between departments, with CVSAN paying 74% of the payments annually. The building at 1 Rolph Park Drive needs Capital improvements and currently provides office space for the Crockett and Port Costa Sanitary Departments, as well as distributed offices for CCSD staff, including District Secretary, General Manager, and Administrative Services Manager.

No additional long-term debts are anticipated in FY25/26. District is planning pay-as-you-go for the upcoming year.

C&H has advised the District to expect new projects at the treatment plant, for which **\$25,000** has been allocated. FY24/25 will be the eighteenth year of building these reserves, amounting to **\$1,119,247** at end of year kept in Construction Fund 3427.

Capital improvements at the Crockett Main pump station to prevent wet weather flooding have been successful. Continuing projects at the pump station including the MCC project, for which **\$413,194** has been allocated to be spent in FY24/25, and the remaining contract balance of \$588,455 is budgeted to be spent out of the Capital Budget Allocation of **\$813,455** for FY25/26. Prior payments for this project were \$26,785. The contract amount for Telstar is \$749,500 and Frisch Engineering is \$252,150, with a change order this FY24/25 of \$54,000, equaling a combined total of \$1,051,650 for the total contract amount pending any additional change orders.

The sewer system is at such an age that all repairs and replacements can be considered capital improvements. A new system rehabilitation program was initiated during FY 98/99, which included installing two flow meters, increasing CCTV inspection of sewers, and completing an unprecedented number of sewer projects. A 5-year project of smoke testing of public sewers which began in 2013 was completed in 2017. CCTV footage from FY24/25 found significant deficiencies and a rough cost estimate of \$1,000,000 in needed repairs and replacements to the collection system. The relocation of the Marina Line, repairs for degraded pipe segments, and manhole relocation are a significant portion of the cost estimates but does not count deficiencies found from prior year CCTV projects. Staff have allocated funds in FY25/26 to begin engineering studies for combined collection system line replacements to reduce mobilization costs and increase project efficiency.

District staff has estimated the cost for identified sewer projects about **\$17,800,000**. More projects will be identified each year under the system rehabilitation program and as may result from sewer overflows. To proceed aggressively, **\$589,000** is newly allocated for sewer rehabilitation and emergency and unidentified projects.

5. Port Costa Interagency Loans:

In 2020, Crockett Sanitary Department (CVSAN) provided a \$150,000 loan to Port Costa Sanitary Department (PCSAN) to cover expenses incurred from a septic tank cleanout and repair project. PCSAN is on a scheduled repayment plan starting in the year 2020 with a 10-year repayment schedule. See box below for repayment details:

Installment Loan Amortization Schedule - \$150,000				
Date	Payment	Interest *	Principal	Balance
31-Dec-20	\$5,400	\$5,400	\$0	\$150,000
31-Dec-21	\$5,400	\$5,400	\$0	\$150,000
31-Dec-22	\$5,400	\$5,400	\$0	\$150,000
31-Dec-23	\$26,829	\$5,400	\$21,429	\$128,571
31-Dec-24	\$26,058	\$4,629	\$21,429	\$107,142
31-Dec-25	\$25,286	\$3,857	\$21,429	\$85,713
31-Dec-26	\$24,515	\$3,086	\$21,429	\$64,284
31-Dec-27	\$23,743	\$2,314	\$21,429	\$42,855
31-Dec-28	\$22,972	\$1,543	\$21,429	\$21,426
31-Dec-29	\$22,197	\$771	\$21,426	\$0
TOTAL	\$187,800	\$37,800	\$150,000	

* Interest amount is estimate, based on 1.5% above LAIF calculated annually.

6. Construction Fund 3427:

The Department maintains prudent but modest capital reserves intended to meet short-term emergency requirements and for long-term planned capital projects at the treatment plant. Fund 3427 was created when the District received grants in 1977 for Projects C-06-1412-11 (JTP) and C-06-1412-12 (Pump Station, EQ tank & sewers). The fund derives revenue principally from investment interest and capacity fees. Capacity fee funds must be used for treatment plant improvements and reported as development impact fees as required by California AB 1600. There are no longer any ongoing grant requirements to maintain or build Fund 3427 for asset replacement.

The District recognizes the need to continually add to reserves as the infrastructure ages. Despite ever-increasing capital collection system costs the Department has accumulated a balance of \$1,119,247 held in the Local Agency Investment Fund investment account.

TABLE 4 provides a look at Construction Fund 3427.

7. Capital Reserve Fund 3429:

Fund 3429 was created in 2001 to receive \$675,356 in State Revolving Fund (SRF) loans for collection system Projects C-06-4675-110,120,130. Loan conditions require the District to have, maintain and build Fund 3429 dedicated for "expansion, major repair or replacement of wastewater treatment facilities" for projects that were paid for by SRF loans. Fund deposits must build this fund at a minimum rate of 0.5% of the SRF loan amount each year for 10 years following the completion of projects in FY 03/04. A report on Fund activity must be submitted to SWRCB every 5 years for the 20-year life of the loan contracts.

An additional loan of \$700,000 was obtained in 2006 through the Municipal Finance Corporation. All work has been completed on the projects financed by this loan.

Because it is not cost-effective to make Fund 3429 into a checking account, the project expenses and debt service are being paid through transfers to Fund 3426, instead. Loan repayment began in 2002 and was completed in 2020. There is no budget for Fund 3429 for investment fee charges at this time since there is no outstanding SRF loans, and a total of **\$78,284** currently sits in this account in anticipation of any future loans needed by the CVSAN department.

TABLE 5 provides a look at Capital Reserve Fund 3429.

SUMMARY

This budget of **\$3,155,369** for FY25/26 is 20.25% increase over the FY24/25 budget primarily due to large capital projects planned to the sewer collection system and at the main pump station from prior FY24/25. Predicted FY24/25 O&M&R expenditures are forecasted to be **\$2,624,050**.

PROJECTED REVENUE

The preceding review of next year's budget requirements indicates that **\$2,889,597** will be needed. However, if we are able to collect all past due direct bill revenue, the budget requirement would be **\$1,941,424**.

Decreasing revenue also comes from return-to-source funds from the Crockett Co-generation plant as granted by the Crockett Community Foundation. The budget anticipates **\$25,977** in the coming year, but these funds may also be at risk from County budget problems or tax adjustments granted the co-gen plant. The total anticipated property tax income is anticipated at \$200,000. Property tax distribution in FY24/25 was abnormal compared to prior years. Property taxes were allowed to accumulate in the general fund 3240, and had not been distributed since FY20/21. Staff recommended and the Board approved immediate distribution of 32.79% of the sum-total in the account to CVSAN, which matched the percentage distribution found in *Resolution No. 18/19-25 Allocation of Ad Valorem Property Taxes*. The total amount for this transfer was \$239,918, which was 85.315% of the base minimum guarantee to be distributed to Recreation and Crockett Sanitary departments. The remaining funds after this funds transfer was completed are pending Board distribution.

The preceding expense and revenue information is summarized in TABLE 2. As can be seen from TABLE 2 there is an apparent deficit of **\$2,889,597**, which could be offset by collection of prior year outstanding for a total deficit of **\$1,941,424**. A deficit is an annual occurrence and can be covered by a Sewer Use Charge, as described below.

PROPOSED SEWER USE CHARGE RATE

The sewer services currently provided by the Crockett Sanitary Department have been determined through a comprehensive study of properties undertaken in 1992, with continuous update. In addition to the C&H refinery properties, the Department currently serves 930 single-family dwellings and 743 apartments, plus 27 non-residential and 32 mixed-use properties (containing another 4 single-family dwellings and 92 apartments), and 2 industrial properties.

In 1993, the Department instituted a new structure for sewer service charges modeled after the Stege Sanitary District Ordinance. Water consumption data has been analyzed annually to determine an equitable fee structure for properties in Crockett.

To calculate average use of the sewer system by residential units, water use for irrigation must be factored out. To do this, EBMUD data from the wet-weather months of November, December, January and February is used. As a result of the latest analysis, each (considered one discharge unit) is now assumed to contribute 6107 cubic feet per year to the sewer system. This becomes the Department's standard for water consumption per discharge unit in Crockett. Each apartment is now assumed to contribute 4886 cubic feet per year to the sewer system, equivalent to 0.80 discharge unit.

Non-residential uses are charged an equitable share based on water consumption during a previous 12-month period, with a minimum charge set equal to the charge for one apartment. Mixed-use properties are similarly charged, with a minimum set by the charge for each dwelling on the property.

The sewer services provided by the District are tabulated in TABLE 3. The second column in TABLE 3 indicates the relative flow rating ("use factor") of the various types of users. The last column is the product of the number of units and the use factor. The last column total gives **1,985** discharge units.

TABLE 3
INVENTORY OF EXISTING CONNECTIONS

<u>EQUIVALENT TYPE OF OCCUPANCY/USE</u>	<u>NUMBER OF UNITS</u>	<u>USE FACTOR PER UNIT</u>	<u>UNITS</u>
Single-Family Dwelling	930	1.00	930
Apartment	743	0.80	594
Non-Residential Property	27	Varies	114
Mixed-Use Property	32	Varies	149
Industrial Property	2	Varies	<u>198</u>
		Discharge Units	1,985

The apparent deficit listed above is **\$2,889,597**. However, the District stands to receive the whole amount or a portion of all prior charges owed. Therefore, staff has determined a reasonable deficit of **\$2,415,510**. To provide sufficient revenue for the O&M&R and capital budget, sewer use charges would be determined as follows:

$$\frac{\text{OPERATING DEFICIT}}{\text{\# DISCHARGE UNITS}} = \frac{\mathbf{\$2,415,510}}{\mathbf{1,985}} = \mathbf{\$1,217/UNIT}$$

The use factor per unit for apartments (APT) increased from **0.71** (71% of SFR SUC rate FY24/25) to **0.80** (80% of proposed SFR SUC rate FY25/26).

By this method, the calculated annual sewer use charge per single family residence (SFR) should be **\$1,217**, which is an increase of 5.25% over the prior year rate. The calculated annual sewer use charge per apartment should be **\$974**, which is an increase of 18.49% over the previous year rate.

The charges for other properties would vary with water consumption in proportion to the District standard for residential uses.

Excess operating revenue will roll over for contingency funds and/or remain in a rate stabilization reserve that exists to smooth out fluctuations in rates. Some of this revenue could be allocated to capital improvements and debt service.

TABLE 4
CONSTRUCTION FUND 3427, BUDGET DETAIL

	<u>Estimated FY24/25</u>	<u>Projected FY25/26</u>
Opening Balance	\$ 1,074,650	\$1,119,427
Estimated Interest	44,777	44,777
Estimated Capacity Charges	0	0
Estimated Misc. Fees	0	0
Estimated Capital Expenses	0	0
Estimated Investment Fees	0	0
Interfund Transfers	<u>0</u>	<u>0</u>
ESTIMATED BALANCE	\$ 1,119,427	\$1,164,204

The Sanitary Commission believes that it maintains a prudent level of capital reserves to respond to unanticipated situations and emergencies.

TABLE 5
CAPITAL RESERVE FUND 3429, BUDGET DETAIL

	<u>Projected FY24/25</u>	<u>Projected FY25/26</u>
Opening Balance	\$ 75,152	\$ 78,284
State Loans	0	0
Interfund Transfers	0	0
Interest	3,131	3,131
Cost Recovery	0	0
Investment Fees	<u>0</u>	<u>0</u>
ESTIMATED BALANCE	\$ 78,284	\$ 81,415

Capital Reserve Fund 3429 was created to receive \$675,356 in State loan funding for the High School Sewer Project, Interceptor Sewer Project and the Shoreline Sewer Project. By law, this fund must be maintained to help pay for future expansion, improvements and rehabilitation to the improvements.

The District was required to deposit sufficient funds to build up the Capital Reserve Fund at a minimum annual rate of 1/2% of the loan amount for a total of ten years following completion of projects in FY03/04. The required balance schedule was:

FY04/05	\$ 3,377	FY07/08	\$13,508	FY10/11	\$23,639
FY05/06	\$ 6,754	FY08/09	\$16,885	FY11/12	\$27,016
FY06/07	\$10,131	FY09/10	\$20,262	FY12/13	\$30,393

The District is no longer required to make deposits to build the Capital Reserve Fund. The minimum balance at the end of FY 2014/15 was \$40,523. The balance at the end of FY24/25 is estimated to be **\$81,415**. No funds were expended between FY19/20 to current. The District must replace any amounts expended by depositing at a minimum annual rate of 10% of the expended amount.

RECOMMENDATION

The Department's financial outlook has improved with the development of a five-year revenue program in 2001. This was subsequently expanded to a ten-year revenue plan. It provides sufficient funds for repayment of loans as well as O&M&R expenses and capital improvements. While we are currently working on amending financial records and bringing District wide finances up to date, the figures represented in this report are the most accurate representation we have at this time. Based on that assumption, the Commission has reason to believe that it remains capable of serving the Crockett community into the future.

Growth of the rate stabilization reserve to meet Bartle Wells Associates recommended goal of \$2.5M in reserves by 2022 has been reached. Closing FY24/25 total reserves in the LAIF investment account is project to be \$4,255,975. Due to prior circumstances, the CVSAN Department has a past due balance with C&H/ASR. As such, staff recommends utilizing a portion of the rate stabilization reserve, to pay prior five year billing from C&H of approximately \$2,000,000 (final number still in negotiations).

The General Manager, Sanitary Department Manager, Administrative Services Manager, and District Secretary are the only positions charged to the Sanitary Department. Occasionally temporary or seasonal employees are used. All O&M&R services are contracted out to others regularly engaged in this type of work. This is believed to be the most economical way of completing this work.


The District is under pressure from regulatory agencies to construct capital improvements at the treatment plant and to rehabilitate the collection system so that sewer overflows never occur. Loans for five large sewer projects must be repaid over a 20-year period. For the time being, it appears that these requirements can be met with a steady increase in sewer use charges and drawing from the rate stabilization reserve.

It is therefore recommended that this Sewer Use Charge Study Report be accepted by the Board of Directors and that sewer use charges be raised to \$1,217 per single-family residence (SFR) and to raise the sewer use charge to \$974 for APT and non-residential accounts for FY25/26 as a source of revenue to balance the budget based on the calculated “equivalent discharge unit”.

TABLE 8 sets forth the actual sewer use charge anticipated for each property served by the District.

The revenue raised through this sewer use charge would be **\$2,234,284**. The direct billed sewer use charge for C&H properties will increase 3% in FY25/26 to **\$202,596**.

Respectfully submitted,



James Barnhill

Department Manager

April 18, 2025



Jena Goodman

General Manager

April 18, 2025

TABLE 8

RECOMMENDED SEWER SERVICE CHARGES FOR THE TAX ROLL

	Parcel No.	Levy Code	Fund	Revenue	25/26 Levy Amount
A	354041002	GC	3426	9796	\$1,217.00
A	354041003	GC	3426	9796	\$1,217.00
A	354041004	GC	3426	9796	\$1,217.00
A	354041005	GC	3426	9796	\$1,217.00
A	354041006	GC	3426	9796	\$1,948.00
A	354041007	GC	3426	9796	\$1,217.00
A	354041010	GC	3426	9796	\$1,217.00
A	354041011	GC	3426	9796	\$1,217.00
A	354041012	GC	3426	9796	\$1,217.00
A	354041015	GC	3426	9796	\$1,217.00
A	354041017	GC	3426	9796	\$1,217.00
A	354041019	GC	3426	9796	\$1,948.00
A	354041021	GC	3426	9796	\$1,217.00
A	354041022	GC	3426	9796	\$1,217.00
A	354041023	GC	3426	9796	\$1,217.00
A	354041024	GC	3426	9796	\$1,217.00
A	354041025	GC	3426	9796	\$1,948.00
A	354041026	GC	3426	9796	\$1,217.00
A	354041027	GC	3426	9796	\$1,217.00
A	354041028	GC	3426	9796	\$1,217.00
A	354041029	GC	3426	9796	\$1,217.00
A	354041031	GC	3426	9796	\$1,217.00
A	354041032	GC	3426	9796	\$1,217.00
A	354041033	GC	3426	9796	\$1,217.00
A	354041037	GC	3426	9796	\$1,217.00
A	354041038	GC	3426	9796	\$1,217.00
A	354042001	GC	3426	9796	\$1,217.00
A	354042002	GC	3426	9796	\$1,217.00
A	354042003	GC	3426	9796	\$1,217.00
A	354042005	GC	3426	9796	\$1,217.00
A	354042006	GC	3426	9796	\$1,217.00
A	354042007	GC	3426	9796	\$1,217.00
A	354042008	GC	3426	9796	\$1,217.00
A	354042009	GC	3426	9796	\$1,217.00
A	354042010	GC	3426	9796	\$1,217.00
A	354042011	GC	3426	9796	\$1,217.00
A	354042012	GC	3426	9796	\$1,217.00
A	354042013	GC	3426	9796	\$1,217.00

A	354042014	GC	3426	9796	\$1,217.00
A	354042015	GC	3426	9796	\$1,217.00
A	354042016	GC	3426	9796	\$1,217.00
A	354042017	GC	3426	9796	\$1,217.00
A	354042018	GC	3426	9796	\$1,217.00
A	354042019	GC	3426	9796	\$1,217.00
A	354042020	GC	3426	9796	\$1,217.00
A	354042021	GC	3426	9796	\$1,217.00
A	354042022	GC	3426	9796	\$1,217.00
A	354042023	GC	3426	9796	\$2,191.00
A	354042024	GC	3426	9796	\$1,948.00
A	354042027	GC	3426	9796	\$1,217.00
A	354042028	GC	3426	9796	\$1,217.00
A	354042031	GC	3426	9796	\$1,217.00
A	354043001	GC	3426	9796	\$2,191.00
A	354043002	GC	3426	9796	\$1,217.00
A	354043003	GC	3426	9796	\$1,217.00
A	354043004	GC	3426	9796	\$1,217.00
A	354043005	GC	3426	9796	\$1,217.00
A	354043006	GC	3426	9796	\$1,217.00
A	354043007	GC	3426	9796	\$1,217.00
A	354043008	GC	3426	9796	\$1,217.00
A	354043009	GC	3426	9796	\$1,217.00
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A	354043011	GC	3426	9796	\$1,217.00
A	354043012	GC	3426	9796	\$1,217.00
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A	354044002	GC	3426	9796	\$1,217.00
A	354044003	GC	3426	9796	\$1,217.00
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A	354061014	GC	3426	9796	\$4,139.00
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A	354072002	GC	3426	9796	\$1,948.00
A	354072004	GC	3426	9796	\$974.00
A	354072006	GC	3426	9796	\$974.00
A	354072007	GC	3426	9796	\$1,217.00

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A	354072019	GC	3426	9796	\$3,896.00
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A	354074022	GC	3426	9796	\$1,217.00
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A	354075019	GC	3426	9796	\$1,948.00
A	354075020	GC	3426	9796	\$1,217.00
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A	354092003	GC	3426	9796	\$2,922.00
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A	354093013	GC	3426	9796	\$1,948.00
A	354094001	GC	3426	9796	\$3,896.00
A	354094002	GC	3426	9796	\$2,922.00
A	354094004	GC	3426	9796	\$1,948.00
A	354094010	GC	3426	9796	\$3,896.00
A	354094011	GC	3426	9796	\$14,610.00

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A	354102010	GC	3426	9796	\$1,217.00
A	354102011	GC	3426	9796	\$1,217.00
A	354102012	GC	3426	9796	\$1,948.00

A	354102013	GC	3426	9796	\$1,217.00
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A	354102016	GC	3426	9796	\$5,844.00
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A	354103029	GC	3426	9796	\$1,217.00
A	354103030	GC	3426	9796	\$1,217.00
A	354103033	GC	3426	9796	\$1,948.00
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A	354103037	GC	3426	9796	\$1,217.00
A	354103038	GC	3426	9796	\$1,217.00
A	354103039	GC	3426	9796	\$1,217.00
A	354103040	GC	3426	9796	\$1,217.00
A	354111001	GC	3426	9796	\$974.00
A	354121002	GC	3426	9796	\$1,217.00
A	354121003	GC	3426	9796	\$1,948.00
A	354121004	GC	3426	9796	\$1,948.00
A	354121005	GC	3426	9796	\$1,217.00
A	354122001	GC	3426	9796	\$974.00
A	354122004	GC	3426	9796	\$1,948.00
A	354122005	GC	3426	9796	\$1,948.00
A	354123002	GC	3426	9796	\$1,217.00
A	354123003	GC	3426	9796	\$1,948.00
A	354124002	GC	3426	9796	\$974.00
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A	354124005	GC	3426	9796	\$1,948.00
A	354124006	GC	3426	9796	\$3,165.00
A	354124007	GC	3426	9796	\$1,948.00
A	354124008	GC	3426	9796	\$1,217.00
A	354125001	GC	3426	9796	\$3,896.00

A	354125002	GC	3426	9796	\$2,434.00
A	354125003	GC	3426	9796	\$1,217.00
A	354125005	GC	3426	9796	\$5,178.00
A	354125011	GC	3426	9796	\$1,217.00
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A	354126001	GC	3426	9796	\$1,597.55
A	354126003	GC	3426	9796	\$1,217.00
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A	354126005	GC	3426	9796	\$1,217.00
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A	354132007	GC	3426	9796	\$1,217.00
A	354132008	GC	3426	9796	\$1,217.00
A	354132009	GC	3426	9796	\$974.00
A	354132010	GC	3426	9796	\$974.00
A	354132011	GC	3426	9796	\$2,922.00
A	354132013	GC	3426	9796	\$1,217.00
A	354132015	GC	3426	9796	\$2,375.00
A	354133001	GC	3426	9796	\$6,521.37
A	354133002	GC	3426	9796	\$4,139.00
A	354133005	GC	3426	9796	\$1,217.00
A	354133006	GC	3426	9796	\$2,922.00
A	354133007	GC	3426	9796	\$3,165.00
A	354133008	GC	3426	9796	\$1,948.00
A	354133009	GC	3426	9796	\$3,896.00
A	354133010	GC	3426	9796	\$1,218.80
A	354133011	GC	3426	9796	\$2,922.00
A	354133012	GC	3426	9796	\$1,217.00
A	354133013	GC	3426	9796	\$1,948.00
A	354133014	GC	3426	9796	\$5,844.00
A	354134001	GC	3426	9796	\$3,165.00
A	354134002	GC	3426	9796	\$1,217.00
A	354134003	GC	3426	9796	\$3,165.00
A	354134004	GC	3426	9796	\$1,948.00
A	354134005	GC	3426	9796	\$1,217.00
A	354134006	GC	3426	9796	\$1,217.00

A	354134007	GC	3426	9796	\$3,896.00
A	354135001	GC	3426	9796	\$4,382.00
A	354135002	GC	3426	9796	\$5,844.00
A	354135003	GC	3426	9796	\$2,922.00
A	354135004	GC	3426	9796	\$1,948.00
A	354135005	GC	3426	9796	\$3,165.00
A	354136001	GC	3426	9796	\$2,434.00
A	354136003	GC	3426	9796	\$4,139.00
A	354136004	GC	3426	9796	\$1,948.00
A	354136005	GC	3426	9796	\$1,948.00
A	354136006	GC	3426	9796	\$974.00
A	354136007	GC	3426	9796	\$3,896.00
A	354136008	GC	3426	9796	\$2,674.01
A	354136009	GC	3426	9796	\$1,948.00
A	354136010	GC	3426	9796	\$1,217.00
A	354136011	GC	3426	9796	\$3,165.00
A	354137001	GC	3426	9796	\$1,948.00
A	354137002	GC	3426	9796	\$974.00
A	354137003	GC	3426	9796	\$1,217.00
A	354137004	GC	3426	9796	\$6,087.00
A	354137005	GC	3426	9796	\$1,217.00
A	354137006	GC	3426	9796	\$2,922.00
A	354137007	GC	3426	9796	\$1,948.00
A	354137010	GC	3426	9796	\$1,948.00
A	354141003	GC	3426	9796	\$1,217.00
A	354141005	GC	3426	9796	\$1,217.00
A	354142001	GC	3426	9796	\$3,165.00
A	354142002	GC	3426	9796	\$3,896.00
A	354142003	GC	3426	9796	\$2,434.00
A	354142004	GC	3426	9796	\$1,948.00
A	354142006	GC	3426	9796	\$1,948.00
A	354142007	GC	3426	9796	\$1,948.00
A	354142008	GC	3426	9796	\$1,948.00
A	354142009	GC	3426	9796	\$1,217.00
A	354142010	GC	3426	9796	\$2,434.00
A	354142011	GC	3426	9796	\$974.00
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A	354143003	GC	3426	9796	\$2,434.00
A	354143005	GC	3426	9796	\$1,217.00
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A	354144002	GC	3426	9796	\$1,948.00
A	354144003	GC	3426	9796	\$5,844.00
A	354144004	GC	3426	9796	\$2,922.00

A	354144005	GC	3426	9796	\$1,948.00
A	354144006	GC	3426	9796	\$1,217.00
A	354144007	GC	3426	9796	\$1,948.00
A	354144008	GC	3426	9796	\$1,217.00
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A	354145001	GC	3426	9796	\$2,434.00
A	354145002	GC	3426	9796	\$1,217.00
A	354145003	GC	3426	9796	\$2,922.00
A	354145004	GC	3426	9796	\$3,896.00
A	354145005	GC	3426	9796	\$1,217.00
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A	354145007	GC	3426	9796	\$8,278.00
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A	354151003	GC	3426	9796	\$1,217.00
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A	354151005	GC	3426	9796	\$1,217.00
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A	354151008	GC	3426	9796	\$2,922.00
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A	354151010	GC	3426	9796	\$3,165.00
A	354151011	GC	3426	9796	\$2,922.00
A	354152001	GC	3426	9796	\$1,217.00
A	354152002	GC	3426	9796	\$2,922.00
A	354152003	GC	3426	9796	\$2,922.00
A	354152004	GC	3426	9796	\$1,948.00
A	354152005	GC	3426	9796	\$974.00
A	354152006	GC	3426	9796	\$9,252.00
A	354152007	GC	3426	9796	\$2,922.00
A	354152008	GC	3426	9796	\$3,165.00
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A	354153003	GC	3426	9796	\$1,948.00
A	354153006	GC	3426	9796	\$974.00
A	354153007	GC	3426	9796	\$6,720.72
A	354153008	GC	3426	9796	\$1,217.00
A	354153009	GC	3426	9796	\$1,948.00
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A	354154001	GC	3426	9796	\$1,217.00
A	354154002	GC	3426	9796	\$1,948.00
A	354154003	GC	3426	9796	\$3,896.00

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A	354154006	GC	3426	9796	\$1,948.00
A	354154007	GC	3426	9796	\$3,165.00
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A	354157005	GC	3426	9796	\$3,896.00
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A	354162005	GC	3426	9796	\$1,217.00
A	354162006	GC	3426	9796	\$1,217.00
A	354162007	GC	3426	9796	\$1,217.00
A	354162008	GC	3426	9796	\$1,948.00
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A	354163004	GC	3426	9796	\$1,217.00
A	354163005	GC	3426	9796	\$974.00
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A	354163007	GC	3426	9796	\$1,948.00
A	354163008	GC	3426	9796	\$1,948.00
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A	354163014	GC	3426	9796	\$1,217.00
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A	354166004	GC	3426	9796	\$1,217.00
A	354166005	GC	3426	9796	\$1,948.00
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A	354166007	GC	3426	9796	\$1,217.00
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A	354166010	GC	3426	9796	\$2,434.00
A	354171001	GC	3426	9796	\$1,217.00
A	354171002	GC	3426	9796	\$974.00
A	354171003	GC	3426	9796	\$3,165.00
A	354171004	GC	3426	9796	\$3,896.00
A	354171005	GC	3426	9796	\$1,217.00
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A	354171007	GC	3426	9796	\$1,217.00
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A	354171009	GC	3426	9796	\$1,217.00
A	354172001	GC	3426	9796	\$1,217.00
A	354172002	GC	3426	9796	\$1,948.00
A	354172003	GC	3426	9796	\$1,217.00
A	354172004	GC	3426	9796	\$1,217.00
A	354172005	GC	3426	9796	\$1,948.00
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A	354172007	GC	3426	9796	\$1,948.00
A	354172008	GC	3426	9796	\$1,948.00
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A	354172010	GC	3426	9796	\$2,434.00
A	354172011	GC	3426	9796	\$1,217.00
A	354173001	GC	3426	9796	\$1,217.00
A	354173002	GC	3426	9796	\$1,217.00
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A	354175002	GC	3426	9796	\$1,217.00
A	354175003	GC	3426	9796	\$1,217.00
A	354175004	GC	3426	9796	\$1,217.00
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A	354175006	GC	3426	9796	\$1,217.00
A	354175007	GC	3426	9796	\$1,217.00
A	354175008	GC	3426	9796	\$1,217.00
A	354175009	GC	3426	9796	\$1,217.00
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A	354175012	GC	3426	9796	\$1,217.00
A	354175014	GC	3426	9796	\$1,948.00
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A	354175020	GC	3426	9796	\$1,217.00
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A	354176002	GC	3426	9796	\$1,948.00
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A	354176005	GC	3426	9796	\$1,217.00
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A	354176008	GC	3426	9796	\$2,922.00
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A	354177002	GC	3426	9796	\$2,434.00
A	354177003	GC	3426	9796	\$2,434.00
A	354177004	GC	3426	9796	\$1,948.00
A	354177006	GC	3426	9796	\$1,217.00
A	354177008	GC	3426	9796	\$1,217.00
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A	354178002	GC	3426	9796	\$1,217.00
A	354178008	GC	3426	9796	\$1,217.00
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A	354178010	GC	3426	9796	\$1,217.00
A	354178011	GC	3426	9796	\$1,217.00
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A	354178013	GC	3426	9796	\$2,434.00
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A	354178016	GC	3426	9796	\$2,434.00
A	354180003	GC	3426	9796	\$4,382.00
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A	354180012	GC	3426	9796	\$1,217.00
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A	354180014	GC	3426	9796	\$1,217.00
A	354180015	GC	3426	9796	\$1,217.00
A	354180016	GC	3426	9796	\$1,217.00
A	354180017	GC	3426	9796	\$1,948.00
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A	354180025	GC	3426	9796	\$1,217.00
A	354180026	GC	3426	9796	\$1,217.00
A	354180027	GC	3426	9796	\$1,948.00
A	354180028	GC	3426	9796	\$1,217.00
A	354180032	GC	3426	9796	\$1,217.00
A	354180039	GC	3426	9796	\$1,217.00
A	354180052	GC	3426	9796	\$974.00
A	354180053	GC	3426	9796	\$974.00
A	354180063	GC	3426	9796	\$2,434.00
A	354180064	GC	3426	9796	\$1,217.00
A	354203003	GC	3426	9796	\$2,056.05
A	354212001	GC	3426	9796	\$974.00
A	354213001	GC	3426	9796	\$1,217.00
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A	354213003	GC	3426	9796	\$1,217.00
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A	354213006	GC	3426	9796	\$1,217.00
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A	354214015	GC	3426	9796	\$2,434.00

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A	354214019	GC	3426	9796	\$1,217.00
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A	354221022	GC	3426	9796	\$1,217.00
A	354221023	GC	3426	9796	\$1,217.00
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A	354221032	GC	3426	9796	\$1,948.00
A	354221034	GC	3426	9796	\$1,217.00
A	354221035	GC	3426	9796	\$1,217.00
A	354221036	GC	3426	9796	\$1,217.00

A	354221038	GC	3426	9796	\$2,922.00
A	354221039	GC	3426	9796	\$1,217.00
A	354222001	GC	3426	9796	\$1,217.00
A	354222002	GC	3426	9796	\$1,217.00
A	354222003	GC	3426	9796	\$1,217.00
A	354222004	GC	3426	9796	\$3,165.00
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A	354231006	GC	3426	9796	\$1,948.00
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A	354231012	GC	3426	9796	\$1,217.00
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A	354231014	GC	3426	9796	\$1,217.00
A	354231015	GC	3426	9796	\$1,217.00
A	354231016	GC	3426	9796	\$1,217.00
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A	354231019	GC	3426	9796	\$1,948.00
A	354231020	GC	3426	9796	\$1,217.00
A	354231021	GC	3426	9796	\$1,217.00
A	354231022	GC	3426	9796	\$1,948.00
A	354231023	GC	3426	9796	\$1,217.00
A	354231024	GC	3426	9796	\$1,217.00
A	354231025	GC	3426	9796	\$1,217.00
A	354231026	GC	3426	9796	\$1,217.00
A	354231027	GC	3426	9796	\$1,217.00
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A	354232002	GC	3426	9796	\$1,217.00
A	354232003	GC	3426	9796	\$1,217.00
A	354232004	GC	3426	9796	\$1,217.00
A	354232005	GC	3426	9796	\$1,217.00
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A	354232007	GC	3426	9796	\$1,217.00
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A	354232009	GC	3426	9796	\$1,217.00
A	354232013	GC	3426	9796	\$1,217.00
A	354232014	GC	3426	9796	\$1,217.00
A	354232016	GC	3426	9796	\$1,217.00
A	354232017	GC	3426	9796	\$1,217.00
A	354232018	GC	3426	9796	\$1,948.00
A	354232020	GC	3426	9796	\$1,217.00

A	354232021	GC	3426	9796	\$1,217.00
A	354232022	GC	3426	9796	\$1,217.00
A	354232023	GC	3426	9796	\$1,217.00
A	354232024	GC	3426	9796	\$1,217.00
A	354232025	GC	3426	9796	\$2,434.00
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A	355114004	GC	3426	9796	\$1,217.00
A	355121003	GC	3426	9796	\$1,948.00
A	355121004	GC	3426	9796	\$1,948.00
A	355121005	GC	3426	9796	\$1,217.00
A	355121006	GC	3426	9796	\$1,217.00
A	355121007	GC	3426	9796	\$1,217.00
A	355121008	GC	3426	9796	\$1,948.00
A	355121009	GC	3426	9796	\$1,217.00
A	355121010	GC	3426	9796	\$1,217.00
A	355121011	GC	3426	9796	\$1,948.00
A	355122001	GC	3426	9796	\$1,217.00
A	355122002	GC	3426	9796	\$3,896.00
A	355122003	GC	3426	9796	\$3,896.00
A	355122005	GC	3426	9796	\$1,217.00
A	355122006	GC	3426	9796	\$1,217.00
A	355122007	GC	3426	9796	\$1,217.00
A	355122008	GC	3426	9796	\$1,217.00
A	355122009	GC	3426	9796	\$1,217.00
A	355123001	GC	3426	9796	\$1,217.00
A	355123002	GC	3426	9796	\$1,217.00

A	355123003	GC	3426	9796	\$1,948.00
A	355123004	GC	3426	9796	\$1,217.00
A	355125002	GC	3426	9796	\$1,217.00
A	355125005	GC	3426	9796	\$1,217.00
A	355140001	GC	3426	9796	\$1,217.00
A	355140010	GC	3426	9796	\$1,217.00
A	355140018	GC	3426	9796	\$1,217.00
A	355140022	GC	3426	9796	\$1,948.00
A	355140032	GC	3426	9796	\$1,217.00
A	355140033	GC	3426	9796	\$1,217.00
A	355140034	GC	3426	9796	\$52,071.72